

## **601 KAR 9:115. Heavy vehicle use tax.**

RELATES TO: KRS Chapter 186

STATUTORY AUTHORITY: KRS 186.005

NECESSITY, FUNCTION, AND CONFORMITY: The Code of Federal Regulations, CFR 41.6001-2 requires that each state must require proof of payment of the federal heavy vehicle use tax as a condition of issuing a registration for most vehicles with a declared gross weight of 55,000 pounds or more. This administrative regulation sets forth the procedures to be followed in Kentucky to comply with this federal requirement.

Section 1. Definitions. The words and phrases in this section shall have the following definitions when used in this administrative regulation:

(1) "Form 2290" means the United States Department of the Treasury, Internal Revenue Service Form 2290.

(2) "Declared gross weight" means the sum of the actual unloaded weight of the vehicle fully equipped for service, the actual unloaded weight of any trailer or semitrailer fully equipped for service that is customarily used in combination with the vehicle, and the weight of the maximum load customarily carried on the vehicle and on any trailer or semitrailer used in combination with the vehicle. For the purposes of the implementation of this administrative regulation only, and in accord with 26 CFR 41.6001-2(6)(2)(i) of the Code of Federal Regulations, any vehicle registered in the 44,001-55,000 pound bracket shall be determined to have a declared gross weight of 54,999 pounds.

(3) "Receipted" means stamped or otherwise acknowledged as received by the United States Department of the Treasury, Internal Revenue Service.

(4) "Motor vehicle" means any truck or bus that is propelled by its own motor and is designed to carry a load over public highways. It does not matter whether it was designed to perform functions other than carrying loads. The phrase does not include vehicles not used for highway transportation, such as farm tractors, road graders, bulldozers or specialized motor equipment used for nontransportation functions.

Section 2. Proof of Payment Required. Proof of payment of the federal heavy vehicle use tax must be presented before any motor vehicle with a declared gross weight of vehicle and any towed unit of 55,000 pounds or more is registered in the Commonwealth of Kentucky.

Section 3. Acceptable Proofs of Payment. The applicant must present to the county clerk or Transportation Cabinet if applying for an apportioned registration under the International Registration Plan:

(1) A receipted copy of the Form 2290, Schedule 1 which includes tax assessment or suspension of tax liability for the date of application for vehicle registration; or

(2) A photocopy of the completed Form 2290 with Schedule 1 attached as the form was submitted to the Internal Revenue Service. The cancelled check or a photocopy of the front and back of the cancelled check showing payment to the Internal Revenue Service in accordance with the submitted Form 2290 must also be attached.

The Form 2290 check must include tax assessment for the date of application for vehicle registration.

Section 4. Exempt Vehicles. In the following instances no proof of payment of the federal heavy vehicle use tax is required prior to registration of the motor vehicle:

(1) Application for the registration of a motor vehicle in Kentucky for the first time if the vehicle changed ownership within sixty (60) days immediately preceding the date of application. Proof of

ownership change shall be limited to the original or photocopy of the bill of sale and a copy of the manufacturers statement of origin or title from a foreign jurisdiction.

(2) Application for the transfer of vehicle ownership for a vehicle with a current, valid Kentucky registration if the vehicle changed ownership within sixty (60) days immediately preceding the date of application. Proof of ownership change shall be limited to the original or photocopy of the bill of sale and the Kentucky title of the motor vehicle.

(3) Application for a change in the type of registration of a motor vehicle with a current valid registration during the same registration year providing proof of payment of the federal heavy vehicle use tax was submitted at the registration of the vehicle earlier during the registration year, i.e., the vehicle is currently registered for a declared gross weight of 55,000 pounds or greater.

Section 5. Special Conditions. (1) A receipted copy of the Form 2290, Schedule 1 is required to be provided with the application for registration of a motor vehicle which is exempted from the payment of the federal heavy vehicle use tax on the basis of mileage.

(2) Applicants with a Form 2290 listing in excess of twenty-one (21) vehicles may register up to the number of vehicles shown on the Form 2290 without matching individual vehicle identification numbers if the vehicle owner is the same as the tax payer as shown on the Form 2290. Otherwise, the vehicle identification number on the registration application and the motor vehicle must match the vehicle identification number on the Form 2290 prior to registration of the motor vehicle.

(3) Applications received during July, August or September may be accompanied by proof of payment of the tax from the tax year ending June 30 of the same year.

Section 6. Submission of Proof. Any county clerk registering a vehicle for which proof of tax payment was presented, must attach the proof of payment to the copy of the certificate of registration submitted to the Transportation Cabinet. (13 Ky.R. 1815; eff. 6-9-1987; Crt eff. 9-9-2019.)